

CITY OF JEFFERSONTOWN, KENTUCKY
JEFFERSON COUNTY, KENTUCKY

ORDINANCE NO. 1233, SERIES 2008

AN ORDINANCE RELATING TO THE AMENDMENT OF ORDINANCE NO. 691, SERIES 1978, AS AMENDED, THE IMPOSITION AND ADMINISTRATION OF AN OCCUPATIONAL LICENSE TAX.

WHEREAS, the Jeffersontown, Kentucky City Council desires to comply with the requirements of KRS 67.750 to 67.795 and deems it necessary and desirable that certain changes be made to existing ordinances imposing occupational license taxes on persons and business entities conducting businesses, occupations, and professions within the City of Jeffersontown, Kentucky, so that the assessment and payment of Occupational License Taxes can be administered more efficiently.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF JEFFERSONTOWN, KENTUCKY that Ordinance No. 691, Series 1978, as amended, is hereby amended as follows:

SECTION I. DEFINITIONS:

Words and phrases used in this Ordinance shall have the ordinary and accepted meaning ascribed to them and the special meaning ascribed to them below:

- A. The phrase “license fee” shall mean a tax imposed for the privilege of exercising the right to engage in trade, occupation or profession for oneself for profit or gain, within the City of Jeffersontown, Kentucky.
- B. The word “person” shall mean and include all natural persons, partnerships, firms, associations, governmental bodies and agencies, ~~and~~ business entities, and corporations, and, whenever used in any portions of this Ordinance prescribing a penalty in the form of fine or imprisonment, shall mean and include the individual members of a firm, partnership, or association and the officers of any governmental body or agency, or any corporation.
- C. The words and phrase “trade, occupation, or profession” shall include any and all activities and the rendering of any and all services of all kinds for remuneration, or net profit or gain of any kind when applied to persons so engaged for themselves whether the person be a resident of the City of Jeffersontown, Kentucky or not.

D. The word “City” means the City of Jeffersontown, Kentucky.

~~E. The phrase “gross receipts” and the word “compensation”, when applied to a person employed by others, shall have the same meaning and shall include the gross amount of all salaries, wages, commissions, bonuses or other money payments of any kind, or other considerations having a monetary value, which a person receives or becomes entitled to or is given credit for by an employer, without deduction for withholding taxes, social security benefits, any form of insurance or retirement benefits, or other deductions made by an employer in calculating “take-home pay”; provided, however, that any traveling expenses actually incurred and paid by the employer, gratuities such as “tips” paid by someone other than the employer, and wages, salaries or other compensation received by domestic servants employed in a private home, shall be exempt from the operation of this ordinance.~~

E. “Compensation” and “gross receipts” means wages, salaries, commissions, or any other form of remuneration paid or payable by an employer for services performed by an employee, which are required to be reported for federal income tax purposes and adjusted as follows:

- (a) Include any amounts contributed by an employee to any retirement, profit sharing, or deferred compensation plan, which are deferred for federal income tax purposes under a salary reduction agreement or similar arrangement, including but not limited to salary reduction arrangements under section 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(h), or 457 of the Internal Revenue Code; and
- (b) Include any amounts contributed by an employee to any welfare benefit, fringe benefit, or other benefit plan made by salary reduction or other payment method which permits employees to elect to reduce federal taxable compensation under the Internal Revenue Code, including but not limited to Sections 125 and 132 of the Internal Revenue Code.

~~F. “Administrator” means an official administrator of occupational tax, to be appointed by the Mayor with the approval of City Council, qualified as other officers of the City.~~

F. “Director of Revenue” means the Director of Revenue as set forth in Ordinance No. 1188, Series 2004, as amended.

- G. The singular shall include the plural, the plural shall include the singular, the masculine or feminine shall include both, and the neuter genders wherever susceptible to such interpretation.
- H. “Business entity” means each separate corporation, limited liability company, business development corporation, partnership, limited partnership, registered limited liability partnership, sole proprietorship, association, joint stock company, receivership, trust, professional service organization, or other legal entity through which business is conducted.
- I. “Business” means any enterprise, activity, trade, occupation, profession, or undertaking of any nature conducted for gain or profit. “Business” shall not include a board of trade, chambers of commerce, trade associations or unions, or other associations performing services usually performed by trade associations or unions as recognized by the Internal Revenue Service. “Business” shall not include funds, foundations, corporations, or associations organized and operated for the exclusive and sole purpose of religious, charitable, scientific, literary, educational, civic, or fraternal purposes, where no part of the earnings, incomes, or receipts of such unit, group, or association, inures to the benefit of any private shareholder or other person.
- J. “Employee” means any person who renders services to another person or any business entity for compensation, including an officer of a corporation and any officer, employee, or elected official of the United States, a state, a city, any political subdivision of a state, or any agency or instrumentality of any one (1) or more of the above. A person classified as an independent contractor under the Internal Revenue Code shall not be considered an employee.
- K. “Employer” means the person for whom an individual performs or performed any service, of whatever nature, as the employee of such person, except that:
- (a) if the person for whom the individual performs or performed the services does not have control of the payment of the wages for such services, the term “employer” means the person having control of the payment of such wages; and,
 - (b) in the case of a person paying wages on behalf of a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the

United States, the term “employer” means such person; Section 3401(d) of the Internal Revenue Code.

L. “Return” or “Report” means any properly completed and, if required, signed form, statement, certification, declaration, or any other document permitted or required to be submitted or filed with the City of Jeffersontown, Kentucky.

M. “Internal Revenue Code” means the Internal Revenue Code as defined in KRS 67.750 (7).

SECTION II: EFFECTIVE DATES AND DURATION:

~~This ordinance shall apply and be effective from and after the dates in Section XIV, and shall remain in full force and effect until repealed or modified in a lawful manner.~~

This Ordinance shall apply and be in effect from and after July 1, 2008, following its passage and publication.

SECTION III: LICENSE FEES REQUIRED AND INITIAL REGISTRATION:

A. All persons engaged in any trade, occupation, or profession within the City, when employed by another, shall pay a license fee measured by and equal to one percent (1%) of gross receipts ~~paid for such services, or compensations paid or payable in the City for work done or services performed or rendered in the City.~~

B. All persons, firms, business entities, or corporations engaged in any trade, occupation, or profession within the City for themselves, for profit or gain, shall pay a license fee of seventy-five dollars (\$75) per annum.

C. In the event that the license fee provided in Subsection (B) above is less than the license fee provided in Ordinance No. 214, Series 1956, and amendments thereto or Ordinance No. 710, Series 1979 (Alcohol Beverage License), then the license fees provided by said Ordinance No. 214, Series 1956, and amendments thereto applicable to the licensee’s trade, business, or profession or by Ordinance No. 710, Series 1979, (Alcohol Beverage License), shall apply and be charged as a license fee hereunder. The license fee herein provided shall be paid on a pro-rata basis from April 1, 1983, to the end of the fiscal period of the licensee. PROVIDED, HOWEVER, for any

fiscal year ending after March 31, 1983, the license fee shall be seventy-five dollars (\$75.00) or the license fee established in Ordinance No. 710, Series 1979, as to businesses required to be licensed for the sale of alcohol beverages.

- D. All persons, firms, business entities, or corporations, prior to beginning any trade, occupation, or profession within the City, shall procure an Occupation License from the City. Such license shall issue after such person, firm, business entity, or corporation registers with the City Clerk by supplying the name and business address of the person, firm, business entity, or corporation seeking such license and pays an initial license fee of seventy-five dollars (\$75.00). ~~PROVIDED, HOWEVER, any person, firm or corporation having prior to the adoption of this Ordinance procured a Business License under provisions of Ordinance No. 214, Series 1956, or any amendment thereto, or has, prior to the effective date of this Ordinance, complied with or filed a Net Profits Tax Return under provision of this Ordinance shall be exempt from registration under provision of this Subsection (D).~~
- E. It shall be unlawful for any person, firm, or corporation to engage in any trade, occupation, or profession within the City without first registering as hereinabove provided in Subsections (C) or (D) or without withholding, reporting and paying the license fees herein provided and required.
- F. The following are exempt from this Section III.
 - (a) Any bank, trust company, combined trust, banking and title business organized and doing business in this state, and any savings and loan association whether state or federally chartered;
 - (b) Any compensation received by members of the Kentucky National Guard for active duty training, unit training assemblies and annual field training.
 - (c) Any compensation received by precinct workers for election training or work at election booths in any State, City, or local primary; regular, or special elections.
 - (d) Public Service Corporations that pay an ad valorem tax on property valued and assessed by the Kentucky Department of Revenue pursuant to the provisions of KRS 136.120. Licensees whose businesses are predominantly non-public service but who are also engaged in public service activity are required to pay a business license fee of seventy-five dollars (\$75.00).

- (e) Persons or business entities that have been issued a license under KRS Chapter 243 to engage in manufacturing or trafficking in alcoholic beverages.
- (f) Insurance companies incorporated under the laws of and doing business in the Commonwealth of Kentucky except as provided in KRS 91A.080.
- (g) Any profits, earnings, or distributions of an investment fund which would qualify under Kentucky Law.

G. If any business entity dissolves, ceases to operate, or withdraws from the City during any taxable year, or if any business entity in any manner surrenders or loses its charter during any taxable year, the dissolution, cessation of business, withdrawal, or loss or surrender of charter shall not defeat the filing of returns and the assessment and collection of any occupational license tax for the period of that taxable year during which the business entity had employees in the City.

SECTION IV. REGULATION, ADMINISTRATION, ENFORCEMENT AND COLLECTION OF LICENSE FEES AND THE PURPOSE THEREOF:

It shall be the duty of the ~~Administrator~~ Director of Revenue to collect all license fees and deposit the same in the General Fund of the City to be used to defray the general expenses of the City Government. The ~~Administrator~~ Director of Revenue shall have the power, and it shall be his/her duty, to make and publish such rules and regulations as may be necessary to administer this Ordinance, as amended, and to provide such printed forms as may be required for reporting, paying, and receipting all such license fees and for all other requirements in the proper and efficient administration of this Ordinance.

SECTION V. DUTY OF EMPLOYER TO WITHHOLD, REPORT, AND PAY LICENSE FEES OF EMPLOYEES:

~~It shall be the duty of every person engaged in any trade, occupation or profession for gain or profit within the City, who employs or engages the services of others in connection therewith, to withhold from the compensation of such employee the license fees herein provided at the time such compensation is paid or credited, which shall be at least once in every calendar month, and report the same on forms provided by the Administrator and pay the same to the Administrator on or before the last day of October, January, April and July of each year for the license fees accrued during the preceding three (3) months unless said amount is less~~

than Five Dollars (\$5.00), then the amount may be accrued until the next reporting period, or until the amount equals Five Dollars (\$5.00) or the final report is due, whichever is first. Failure on the part of the employer to withhold, report and pay the license fees shall not relieve the employee from liability therefore.

- (1) Every employer making payment of compensation, or gross receipts, to an employee shall deduct and withhold upon the payment of the compensation, or gross receipts, any tax imposed against the compensation, or gross receipts, by the City. Amounts withheld shall be paid to the City in accordance with this Ordinance.
- (2) Every employer required to deduct and withhold tax under this section shall, for the quarter ending after July 1 and for each quarter ending thereafter, on or before the end of the month following the close of each quarter, make a return and report to the City, and pay to the City the tax required.
- (3) Every employer who fails to withhold or pay to the City any sums required by this ordinance to be withheld and paid shall be personally and individually liable to the City for any sum or sums withheld or required to be withheld in accordance with the provisions of this Section.
- (4) The City shall have a lien upon all the property of any employer who fails to withhold or pay over to the City sums required to be withheld under this Section. If the employer withholds, but fails to pay the amounts withheld to the City, the lien shall commence as of the date the amounts withheld were required to be paid to the City. If the employer fails to withhold, the lien shall commence at the time the liability of the employer is assessed by the City.
- (5) Every employer required to deduct and withhold tax under this section shall annually on or before February 28 of each year complete and file on a form furnished or approved by the City a reconciliation of the occupational license tax withheld where compensation is paid or payable to employees. Either copies of federal forms W-2 and W-3 transmittal of wage and tax statements, or a detailed employee listing with the required equivalent information, as determined by the City, shall be submitted.
- (6) Every employer shall furnish to each employee a statement on or before January 31 of each year showing the amount of compensation and occupational license tax deducted by the employer from the compensation, or gross receipts, paid to the employee for payment to the City during the preceding calendar year.

- (7) An employer shall be liable for the payment of the tax required to be deducted and withheld under this section.
- (8) The president, vice president, secretary, treasurer, or any other person holding an equivalent corporate office of any business entity subject to this Ordinance shall be personally and individually liable, both jointly and severally, for any tax required to be withheld from compensation, or gross receipts, paid to one or more employees of any business entity and neither the corporate dissolution or withdrawal of the business entity from the City, nor the cessation of holding any corporate office, shall discharge that liability of any person; provided, however, if the person or individual liable under this subsection had no authority to collect, truthfully account for, or pay over any tax imposed by this Ordinance at the time that the taxes imposed by this Ordinance become or became due then, under those circumstances, said person shall not be personally liable.

SECTION VI. DUTY OF EMPLOYEE WHEN EMPLOYER FAILS TO WITHHOLD, REPORT OR PAY:

~~In the event an employer fails to withhold, report or pay license fees for which any employee is liable, then it shall be the duty of the employee to report the same on forms provided by the Administrator and pay the same when due and to file reports showing total gross receipts annually as of December 31st of each year. Said reports shall be made upon forms furnished by the Administrator and shall be filed not later than April 15th of each year. In the event the licensee has not paid the full amount of license fees due for any period, the deficit together with interest and penalties as hereinafter provided must be paid when the reports above provided are filed and in the event of over payment the City shall make prompt refund of any overpayment.~~

Every employee receiving compensation, or gross receipts, in the City subject to the tax imposed under Section III of this Ordinance shall be personally liable for the tax notwithstanding the provisions of Subsections (7) and (8) of Section V. In all cases where the employer does not withhold the tax levied under this Ordinance from the employee, such employee or employees shall be responsible for filing with the City each quarter in the same manner as if they were the employer. If an employer fails to or is not required to withhold, report, or pay the License Fee it shall become the duty of the employee to file with the City. The only employer that is not required to withhold, report, and pay the occupational license tax is the Federal Government including the

United States Postal Service. The payment required to be made by an employee can be made quarterly, for the periods ending March 31st, June 30th, September 30th, and December 31st of each year, or at any time the employee wishes to make an estimated payment for the year in which wages are earned. All license fees must be received by February 28th for the preceding calendar year, together with a copy of the employee's W-2 form. Employers not required to withhold, report, or pay the license fee must annually during the month of January of each year, make a return to the Occupational Tax Administrator, in which is set forth the name and social security number of each employee of the employer during the preceding calendar year, giving the amount of salaries, wages, commissions or other compensation earned during such employees, part time employees, temporary employees, and terminated employees whether it be voluntary or involuntary.

SECTION VII. INTEREST AND PENALTIES FOR LATE REPORTING OR PAYMENT:

All license fees not paid when due shall bear interest at twelve percent (12%) per annum from due date until paid. Upon failure by the licensee employer to file any report when due or to pay any tax when due a penalty equal to ten percent (10%) of the amount of the tax due shall be imposed; provided such return is filed and the tax is paid within six (6) months of such due date; and provided, further, that an additional penalty of one-half (1/2) of one percent (1%) of the amount of the tax due shall be imposed for each month or fractional part of a month that such tax remains unpaid after six (6) months. In no event shall such penalty exceed twenty-five percent (25%).

SECTION VIII. APPORTIONMENT OF LICENSE FEES WHERE COMPENSATION OR NET PROFIT IS DERIVED FROM ACTIVITY BOTH WITHIN AND WITHOUT THE CITY:

Whenever an employee receives compensation, or gross receipts, for services or activity performed both within and without the City, the license fee required under this ordinance shall be computed and paid upon the basis of the proportion of compensation, or gross receipts, earned for services performed within the City according to the sworn statement of the employee or the employer, or both, as required by the ~~Administrator~~ Director of Revenue.

~~Whenever the net profit or gain from any trade, occupation or profession is derived from activity or business done both within and without the City, the license fee required under this ordinance~~

~~shall be computed and paid upon the proportion of net profit or gain derived from activity within the City, according to the sworn statement of the licensee.~~

In all cases of license fees computed upon the basis of apportionment of compensation or ~~net profit or gain~~ gross receipts as herein provided, the apportionment shown by the sworn statement of the licensee or employer, or both, shall not be binding upon the City but shall be subject to verification by the ~~Administrator~~ Director of Revenue or his agents or employees through examination and audit of the books and records of the ~~licensee~~ employee or his employer, or both, if required by the ~~Administrator~~ Director of Revenue.

SECTION IX. REPORTS AND RETURNS REQUIRED:

In addition to the reports hereinbefore specified, ~~each licensee and~~ each employer is required to file an annual report with the ~~Administrator~~ Director of Revenue on forms to be provided by him, within one hundred five (105) days after the end of the fiscal period selected by the ~~licensee or employer~~, showing all essential information, data and figures, upon which the license fees required by this ordinance are computed. Every person required to pay any license fee provided by this ordinance shall be required to make all books, records and accounts upon which information required by ordinance is based available to the ~~Administrator~~ Director of Revenue, his agents or employees for the purpose of examination, audit or verification; provided, however, that if any ~~licensee or~~ employer subject to the provisions of this ordinance shall voluntarily submit copies of his current income tax returns made to either the State or Federal Governments for examination, then in such case no further examination or audit will be required until and unless there is reexamination or audit made by the taxing authority to whom the return was made; and provided further, the ~~Administrator~~ Director of Revenue may dispense with examination of the books, records, accounts, or tax returns of the ~~licensee~~ employer in any case where the ~~Administrator~~ Director of Revenue is furnished with a certificate of a qualified Certified Public Accountant, or the sworn statement of any other reputable accountant or bookkeeper of the ~~licensee~~ employer stating that the amount of tax reported conforms to the State or Federal Income Tax Return filed by the ~~licensee~~ employer for the applicable period.

Nothing herein shall prevent or preclude the ~~Administrator~~ Director of Revenue from demanding an examination and audit of

the books, records, and accounts as herein provided at any time he may have reasonable grounds to believe that the ~~licensee~~ employer has not correctly reported and paid the license fees due under the provisions of this ordinance.

All information, except the name and address of a licensee, employer, or employee obtained by the ~~Administrator~~ Director of Revenue or any of his agents or employees, or any other official or employee of the City, from any reports, examination or audit, or books, records, accounts, income tax returns, or any other source, in the administration of this ordinance shall be treated and considered as confidential and privileged except for official purposes, unless otherwise treated by judicial decree or specific provision of law, and shall not be open to inspection by the public.

Any official, agent or employee of the City who divulges any information obtained under the provisions of this ordinance, except for the purposes of administering this ordinance as herein provided, shall be guilty of a Class A misdemeanor and, ~~upon conviction, shall be fined not less than fifty dollars (\$50.00) or punished by confinement for not more than thirty (30) days, or both so fined and imprisoned.~~

It is further provided that the ~~Administrator~~ Director of Revenue or any City official or employee shall have the right to disclose to the Commonwealth of Kentucky, Department of Revenue, or a duly authorized agent or employee thereof, any of the information protected by this Section and Section VIII of this Ordinance, provided reciprocal rights to information concerning any person liable for license fees under the provisions of this ordinance is made available to the City by such State authorities; and provided further, that the City may publish statistics based upon information obtained in the administration of this Ordinance so long as such published statistics do not reveal the identity of the licensee.

No present or former employee of the City shall intentionally and without authorization inspect or divulge any information acquired by him or her of the affairs of any person or information regarding the tax schedules, returns, or reports required to be filed with the City or other proper officer, or any information produced by a hearing or investigation, insofar as the information may have to do with the affairs of the person's business. This prohibition does not extend to information required in prosecutions for making false reports or returns for taxation, or any other infraction of the tax laws, or in any way made a matter of public record, nor does it preclude furnishing any taxpayer or the taxpayer's properly

authorized agent with information respecting his or her own return. Further, this prohibition does not preclude any employee of the City from testifying in any court, or from introducing as evidence returns or reports filed with the City, in an action for violation of the City tax laws or in any action challenging the City laws.

SECTION X. PENALTIES FOR VIOLATIONS:

~~Any person who violates any of the provisions of this ordinance by failing to pay any license fee when due, or failing to withhold and pay any license fee when due, or failing to file any report or submit to any examination required by this ordinance or in any other manner fails or refuses to comply with any of the terms or provisions of this ordinance, shall be guilty of a misdemeanor and, upon conviction, be fined not less than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00) or imprisoned for not more than thirty (30) days, or both so fined and imprisoned. Such penalties shall be in addition to other penalties imposed by this ordinance. Each failure or refusal to comply with any of the provisions of this ordinance shall constitute a separate offense, and each day that such failure or refusal continues without compliance shall constitute a separate offense.~~

- (1) Every employer who fails to file a return or pay the tax on or before the date prescribed in this Ordinance may be subject to a penalty in an amount equal to five percent (5%) of the tax due for each calendar month or fraction thereof. The total penalty levied pursuant to this subsection shall not exceed twenty-five (25%) of the total tax due; however, the penalty shall not be less than twenty five dollars (\$25).
- (2) In addition to the penalties prescribed in this section, any business entity or employer shall pay, as part of the tax, an amount equal to twelve percent (12%) per annum simple interest on the tax shown due, but not previously paid, from the time the tax was due until the tax is paid to the city. A fraction of a month is counted as an entire month.
- (3) Every tax imposed by this Ordinance, and all increases, interest, and penalties thereon, shall become, from the time the tax is due and payable, a personal debt of the taxpayer to the City.
- (4) The City may enforce the collection of the occupational tax due under Section III of this Ordinance and any fees, penalties, and interest as provided in Subsections (1), (2), (3), and (4) of this Section or Section VII by civil action in a court of appropriate jurisdiction. To the extent authorized by law, the City shall be entitled to recover all court costs and reasonable

attorney fees incurred by it in enforcing any provision of this Ordinance.

- (5) In addition to the penalties prescribed in this section, any person, business entity, or employer who willfully fails to make a return, willfully makes a false return, or who willfully fails to pay taxes owing or collected, with the intent to evade payment of the tax or amount collected, or any part thereof, shall be guilty of a Class A misdemeanor.
- (6) Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with any matter arising under this Ordinance of a return, affidavit, claim, or other document which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, or document, shall be guilty of a Class A misdemeanor.
- (7) A return or report for the purpose of this Section shall mean and include any return, report, declaration, or form prescribed by the City, and required to be filed with the City by the provisions of this Ordinance, or by the rules of the City, or by written request for information to the business entity by the City.
- (8) Any person violating the provisions of this Ordinance by intentionally inspecting confidential taxpayer information without authorization shall be guilty of a Class A misdemeanor.
- (9) Any person violating the provisions of this Ordinance by divulging confidential taxpayer information shall be guilty of a Class A misdemeanor.

SECTION XI. SEVERABILITY:

Each section and each provision of each section of this ordinance are severable, and, if any provision, section, paragraph, sentence or part thereof, or the application thereof to any person, licensee, class or group, be held unconstitutional or invalid for any reason, such holding shall not affect or impair the remainder of this ordinance, it being the legislative intent to ordain and enact each provision, section, paragraph, sentence and part thereof, separately and independently of every other part thereof.

SECTION XII. REPEALING CLAUSE:

All ordinances or parts of ordinances conflicting with the provisions of this Ordinance are hereby repealed, insofar as they affect this Ordinance.

SECTION XIII. EFFECTIVE DATE:

~~This Ordinance shall become effective on June 2nd, 2007.~~

SECTION XIII. EFFECTIVE DATE AND PUBLICATION

This Ordinance shall apply and be in effect from and after July 1, 2008, following its passage and publication.

SECTION XIV. PUBLICATION:

~~This Ordinance shall take effect and be in force immediately upon its passage and publication.~~

SECTION XIV. USE OF OCCUPATIONAL LICENSE TAX

Proceeds of fees and taxes collected hereunder shall be deposited to the General Fund of the City for appropriation in the City's annual budget.

INTRODUCED AND READ AT A MEETING OF THE CITY COUNCIL OF THE CITY OF JEFFERSONTOWN, KENTUCKY, AT A MEETING HELD ON THE 5th DAY OF MAY, 2008.

FOLLOWING A SECOND READING, THIS ORDINANCE WAS PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF JEFFERSONTOWN, KENTUCKY, THIS 18th DAY OF MAY, 2008.

VETOED:

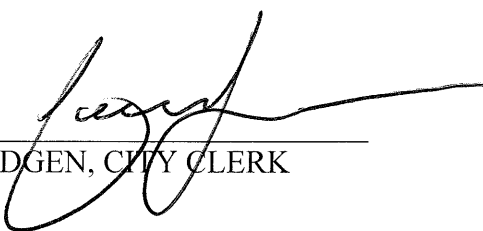
DATE: _____

APPROVED:

Clayton F...

DATE: 6-18-08

ATTEST:



JIM LEIDGEN, CITY CLERK